

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

51xxxx PERSONAL SERVICES (SEE REVERSE SIDE OF PAGE FOR ADDITIONAL REFERENCES/ INSTRUCTIONS.)

Compensation for personal services rendered either by employees of the state, or by experts used on a temporary basis.

510100	SALARIES & WAGES	<i>Regular compensation of state employees paid in the form of salaries or wages.</i>
510200	HWY & NAT RES-HRLY	<i>Salaries and wages paid to employees of Highway and Conservation departments by regular SDO payroll.</i>
510500	LEGISLATIVE PERDIEM	<i>Daily allowance allowed to Legislators per code site.</i>
510600	LEGISLATIVE EXPENSE	<i>Monetary amount paid to legislators on daily basis during interim only.</i>
512000	WORKMEN COMPENSATION PAY	<i>Compensation allowed state employees in lieu of salaries or wages by the State Industrial Board. Claims</i>
513000	PERF ST PD EM CONTR	<i>State paid employee contribution to Public Employees Retirement Fund.</i>
513500	TEACHER RETIREMENT	<i>State paid employee contribution to Teachers Retirement Fund.</i>
514000	MEDICARE	<i>State share of Medicare.</i>
514900	LEGISLATIVE RETIREMENT	<i>State share of legislator's retirement fund.</i>
515000	SOCIAL SECURITY	<i>State share of Social Security.</i>
515100	POLICE HLTH INS	<i>State share of State Police health insurance premiums.</i>
515200	BLUE CROSS HLTH INS	<i>State share of Blue Cross health insurance premiums.</i>
515300	LIFE INS	<i>State share of life insurance premiums.</i>
515400	ANCHOR HEALTH	<i>State share of Anchor health insurance premiums.</i>
515800	PERF	<i>State share of Public Employees retirement.</i>
516000	ARNETT HEALTH	<i>State share of Arnett health insurance premiums.</i>
516400	HUMANA	<i>State share of Humana health insurance premiums.</i>
517000	WELBORN HEALTH	<i>State share of Welborn health insurance premiums.</i>
517100	DISABILITY	<i>State share of disability.</i>
517400	VISION CARE	<i>State share of Vision Care insurance premiums.</i>

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Budget Bill - 1995 (House Enrolled Act No. 1646)

Section 1. (Effective July 1, 1995) (a.) The following definitions apply throughout this act:

1." Personal services"includes payments for salaries and wages to officers and employees of the state (either regular or temporary), payments for compensation wards, special payments for expert service, and the employer's share of Social Security, health insurance and retirement fund contributions.

Section 15. No payment for personal services shall be made by the Auditor of State unless the payment has been approved by the budget agency.

See Procurement Manual, Accounting Manual and Payroll Manual

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517500	M-PLAN	State share of M-Plan health insurance premiums.
517700	DENTACARE	State share of Dentacare insurance premiums.
517800	EMPLOYEE ASSISTANCE	State share easy plan benefit.
518000	INMATE WAGES	Regular compensation of inmates paid in the form of wages.
518100	DEFERRED COMPENSATION	
518200	ADVANTAGE HEALTH INS	State share of health insurance
518300	DELTA DENTAL	State share of dental insurance
518400	DELTA DENTAL TRAD I & II	State share of dental insurance
519600	SPEC JUDGE FEE SS#	Payment for services as a Special Judge. SS# required.
519700	SPEC JUDGE FEE ID#	Payment for services provided as a Special Judge. Fed ID # required.
519800	PERSONAL SVC ID#	Compensation for expert services of firms. 1099 Code NC Requires federal ID number, vendor signature & budget approval..
519900	PERSONAL SVC SS#	Compensation for services from expert individuals . Requires SS# , vendor signature and budget approval. 1099 cod When possible use 537000

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52xxxx	SERVICES OTHER THAN PERSONAL	Requires original receipt and or vendor signature. (See reverse side for references/instructions.) <i>All payments made for services rendered to the state on which the rate is fixed by law or ordinance.</i>
520100	POST BOX RENT/METER	<i>All payments for the use of the U.S. Postal Service ,including meter rental.. Must either include original receipt, have post master seal or include 2 copies of the claim voucher .</i>
520200	MAIL SORTING	<i>Mail sorting costs, not including postage.</i>
520300	UTILITIES	<i>Utility costs for light, heat, water, power, sewer, and gas service when purchases from an outside utility or source. Does not include telephone costs.</i>
520400	FREIGHT & EXPRESS	<i>Payments for freight, express, or drayage where such charges are paid directly by the state and not by the vendor, except freight or drayage on coal or fuel, which shall be classified as fuel (540/00).</i>
520500	SUBSISTENCE	<i>Allowances paid to state employees at other than the prescribed rate.</i>
520600	DUES & SUBSCRIPTIONS	<i>Expenditures for memberships in organizations and/or subscriptions to periodicals and clipping services.</i>
520700	LEGAL ADVERTISING	<i>Expenditures made for legal advertising, bid notices, and other types of advertising.</i>
520800	REWARD,GATEAGE	<i>Compensation or reward for return of escaped convicts, "gateage", and fare for parolees.</i>
520900	CT COST/SHERIFF FEE	<i>Expenditures made for sheriff fees, witness fees, mediator fees, and other expenses connected with the courts and litigation. Exp. court reporting and transcribing.</i>
521100	GASOLINE CREDIT CARDS	<i>Expenditures for gasoline and oil obtained by credit card purchases.</i>
521200	SAMPLES/EVIDENCE	<i>Expenditures made for the purpose of securing evidence. Confidential information.</i>
521400	US GOV DOCS/PAMPHLETS	<i>Expenditures for publications by the U.S. Government.</i>
521700	BEEPERS & BELLBOYS	<i>Local usage charges for beepers and bellboys.</i>
521800	VEHICULAR TELEPHONES	<i>Local usage charges for vehicular telephones.</i>
521900	TELECOMM TELEPHONE EXP	<i>Billings from telecommunications,Div of DOA-Done by ID bill.</i>
522000	LOCAL TELEPHONE SERVICE	<i>Expenditures for local telephone service.</i>
522100	LONG DISTANCE TELE	<i>Expenditures for long distance telephone calls, telegraph, fax, teletype service and watts usage.</i>
522200	COMPUTER DATA TRANS	<i>Expenditures for usage of communication lines, equipment, and services for the transmission of data.</i>
523000	LICENSE EXAMINATIONS	<i>Expenditures for license examinations.</i>
523100	NOTARY PUBLIC FEES	<i>Expenditures for Notary Public fees.</i>
524000	LOCK BOX RENTAL	<i>Expenditures for Lock Box rental- US mail.</i>
524400	INTEREST	<i>Interest expenditures authorized by law.</i>
528000	TIME CLOCK SERVICE	<i>Expenditures for Western Union Time Service and other time signals.</i>
528500	US PROPERTY EXP	<i>State's cost of state-operated United States property.</i>
528600	PROPERTY TAX	<i>Payment of taxes on property owned by the state.</i>
529900	SERVICES NOC	<i>Services other than personal not classified in objects 520100 thru 528600. Includes registry of animals. Not to excee</i>

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Budget Bill 95- Section 1.

(2.)"Other operating expense" includes payments for "services other than Personal",services by contract", "supplies, materials , and parts ","grants subsidies, refunds, and awards", "in-state travel", "out of state travel",and equipment", unless equipment is included as a separate line item.

Section 12. (Effective July 1, 1995) Utility bills for the month of June, travel claims for the period of the last half of June, and interdepartmental bills for supplies or services for the month of June, and other miscellaneous expenses incurred during the period June 16 to June 30 shall be charged to the appropriation for the succeeding year. No interdepartmental bill shall be recorded as a refund of expenditure to any current year allotment for supplies or services rendered at any time during the preceding June period.

See Procurement Manual and Accounting Manual.

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53xxxx	SERVICES BY CONTRACT - ADMIN APPROVAL REQUIRED	
		<i>All payments made by the state for services rendered under express contract, including labor and materials furnished in the performance of such services. Also includes professional and consulting services.(See reverse side of page for additional references/instructions.</i>
530100	ADVERTISING	<i>Expenditures for commercial and classified ads & advertising of the display type. Excludes 520700.</i>
530200	PRINTING/rev.08-08-96.	<i>Service of printing. Labor costs such as camera imaging, binding costs, developement of a product, actual on hands "service's" provided. See I.C. 4-13.4-1-29 "Services"</i>
530300	INFORM PROCESS FORM	<i>Expenditures for the printing of all special forms and paper used for data processing & word processing. Example: preprinted computer forms used for motor vehicle registrations.</i>
530400	ISD BILLBACK	<i>Information Services Division charges billed back from DOA to state agencies.</i>
530500	LARGE-SCALE COMPUTER	<i>Rental and/or maintenance of large-scale computers, including computers operated by computing organizations with an original value exceeding \$200,000.00. I.E. agency rental of large computing systems manufactured by IBM, Unisys and Digital.</i>
530600	AGY IN/OUTPUT DEVICE	<i>Rental and/or maintenance of agency input/output devices, including rental of remote or local input workstations, printers, and similar sending/receiving devices located within an agency but connected to a service center large-scale computer or an agency housed minicomputer. Example: rental of terminals located at motor vehicle branch offices.</i>
530700	DATA PREPARATION EQUIP	<i>Rental and/or maintenance of data preparation equipment.</i>
530800	DATA PREPARATION	<i>Expenditures for data preparation by contract.</i>
530900	INFORM PROC CONSULT	<i>Expenditures for information processing consulting contracts, including all contracts for consultants performing data processing or word processing services. Examples: employing a consulting firm to develop a new data processing system; employing consultants by contract to perform the systems analysis work required to define a data processing system.</i>
531000	DP STORAGE MEDIA	<i>Rental and/or maintenance of data processing storage media.</i>
531100	LAND/BUILDINGS	<i>Rental for the use of land, buildings, and/or office space. Can also be used for monthly parking spaces. (RE)-1099 c One-day or periodic parking can be paid under 529900. Shd not be over 100.00</i>
531200	OFFICE EQUIPMENT	<i>Rental and/or maintenance of office equipment, including typewriters, calculators, and facsimile machines. Exclude the rental of data processing, word processing, communications, and copy equipment.</i>
531300	MAINTENANCE EQUIPMENT	<i>Rental and/or maintenance of maintenance equipment.</i>
531400	STREET SWEEPING	<i>Expenditures for street sweeping by contract.</i>
531500	SNOW/ICE REMOVAL	<i>Expenditures for snow and ice removal by contract.</i>
531600	TREE TRIMMING	<i>Expenditures for tree trimming by contract.</i>
531700	MOWING	<i>Expenditures for mowing by contract.</i>
531800	MENTAL HLTH COMMUNITY	<i>Mental Health Provider Contracts.</i>
531900	RENTALS NOC	<i>Rentals not otherwise classified.Examples: automobiles, furniture, booth rentals, bottled water & coolers.</i>
532000	BRIDGE PAINTING	<i>Expenditures for bridge painting by contract.</i>

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(3.) "Equipment includes payments for machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service for more than twelve (12) calendar months.

Section 29. As used in this article, "services" means the furnishing of labor, time or effort

by a contractor, not involving the delivery of a specific end product other than printed documents or other items that are merely incidental to the required performance.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

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OBJECT <small>REVISED 04/18/02 sr</small>	GL DESCRIPTION	DETAILED DESCRIPTION
532200	AUTO INSURANCE	<i>Expenditures for auto and truck insurance premiums.</i>
532300	SURETY BOND-OFFICIALS	<i>Expenditures for surety and fidelity bond premiums for state officials and employees.</i>
532400	TELECOMMUNICATIONS EQUIP/SERV	<i>Rental and/or maintenance for telecommunications equipment or service. Examples: modems and line control monitors.</i>
532500	DITCH CLEANING	<i>Expenditures for ditch cleaning by contract.</i>
532600	RESURFACING	<i>Expenditures for resurfacing by contract.</i>
532700	LANDSCAPING	<i>Expenditures for landscaping by contract.</i>
532800	GUARD RAIL	<i>Expenditures for guard rails by contract.</i>
532900	INSURANCE NOC	<i>Expenditures for insurance premiums not otherwise classified. Examples: employers' liability, boiler casualty, and burglar.</i>
533000	HWY BRIDGE MAINTENANCE	<i>Expenditures for bridge maintenance on a highway.</i>
533100	REPAIR BLDG/STRUCTURE	<i>Expenditures for repairs, maintenance, and alterations, including architects' and engineers' fees for such made by the contract but not adding substantially to the size or general construction of the original building or structure.</i>
533200	REPAIR MOTOR VEHICLE	<i>Expenditures for repairs, including materials and labor, to automotive equipment not performed by the agency owning the equipment.</i>
533300	REPAIR SHOP EQUIPMENT	<i>Expenditures for repairs to shop equipment.</i>
533400	MANUFACTURING COSTS	<i>Expenditures for manufacturing costs, which includes painting and plating.</i>
533500	RAZING/DEMOLITION COST	<i>Expenditures for razing and demolition.</i>
533600	REPAIR AIRCRAFT	<i>Expenditures for aircraft repairs.</i>
533700	REPAIR EDUCATIONAL EQUIP	<i>Expenditures for educational equipment repairs.</i>
533800	REPAIR RECREATIONAL EQUIP	<i>Expenditures for recreational equipment repairs.</i>
533900	REPAIR OFFICE EQUIP	<i>Expenditures for office equipment and office furniture repairs.</i>
534000	OFFICE COPIER	<i>Rental and/or maintenance of office copying equipment.</i>
534100	BURIAL EXP-ST DEPEND	<i>Expenditures for the burial of dependents of the state.</i>
534200	MEDICAL SVC-ST DEPEND	<i>Expenditures for medical services, including surgeons' charges, examinations, and making of prosthetic devices for dependents of the state.</i>
534300	SUPPORT-ST DEPEND	<i>Expenditures for the support of dependents of the state. This includes cost of foster home care and the support of convicts in penal institutions or places of detention not under state jurisdiction.</i>
534400	LAUNDRY,LINEN SVC	<i>Expenditures for towel and linen service, and the dry-cleaning or laundering of state property.</i>
534500	REPAIR TECH/LAB EQUIP	<i>Expenditures for technical and laboratory equipment.</i>
534600	MAINT,REPAIR,INSP NOC	<i>Expenditures for maintenance, repairs, and inspections not otherwise classified.</i>
534700	PEST CONTROL	<i>Expenditures for pest control.</i>
534800	JANITORIAL SVC	<i>Expenditures for janitorial services, including garbage and trash removal.</i>
534900	MARINE SVC/REPAIR	<i>Expenditures for marine service and repairs.</i>

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535000	CONSTRUCTION MATERIAL	<i>Expenditures for construction (labor only).</i>
535100	TRAINING	<i>Expenditures for training.</i>
535200	COURIER SERVICE	<i>Expenditures for courier service.</i>
535300	HERBICIDE	<i>Expenditures for herbicides by contract.</i>
535400	HAZARD WASTE REMOVAL	<i>Expenditures for hazardous waste removal and storage.</i>
535500	MICROGRAPHICS EQUIP	<i>Expenditures for microfilm and microfiche equipment and services, including microfiche preparation contracts, leases for microfilm and microfiche readers, duplicating equipment, and film preparation equipment.</i>
535600	FILM PROCESSING COSTS	<i>Expenditures for film processing.</i>
535700	COMPUTER SVC BILLBACK	<i>Expenditures for all computing service organization's billings for data processing services except the Information Services Division of the Department of Administration (ISD-object 530400).</i>
535800	DISTRIBUTION PROC EQUIP	<i>Rental and/or maintenance of distributed processing equipment, including equipment which has a local computing capability and which is networked to a large-scale computer. Examples: a communications processor acquired by State Police to provide network control to the files stored on various central computers. located in the Data Processing Division of the Department of Administration; a remote entry station located at the Board of Health.</i>
535900	TEST ANIMAL/FARM PRODUCTS	<i>Expenditures for the testing of animals and farm products.</i>
536000	FOOD PROCESSING	<i>Expenditures for the butchering, milling, and other processing of raw materials into food.</i>
536100	REPAIR FENCE	<i>Expenditures for fence repairs.</i>
536200	ROAD ILLUMINATION	<i>Expenditures for road illumination.</i>
536300	PAVEMENT MARKINGS	<i>Expenditures for pavement markings.</i>
536400	ERECT SIGNALS	<i>Expenditures for the erection of manually, mechanically, and electronically operated traffic control devices, excluding signs.</i>
536600	ERECT SIGNS	<i>Expenditures for the erection of signs and related structures.</i>
536700	CHANNELIZATION TRAF OP	<i>Expenditures for services by contract incurred in adding turn lanes, blisters, and related traffic channeling improvements to existing pavements.</i>
536800	REPAIR WEIGH/REST	<i>Expenditures for repairs to highway weigh stations and rest areas.</i>
536900	REPAIR CURB	<i>Expenditures for curb repair.</i>
537000	AGREEMENTS & FEES	<i>Expenditures for agreements and fees. (NC) 1099 code</i>
537100	HOSP-LAB TEST	<i>Expenditures for laboratory tests at hospitals or under a Doctors care.</i>
537200	HOSP-HOME HEALTH CARE	<i>Expenditures for home health care for hospitals.</i>
537300	HOSP-EQUIP REPAIR	<i>Expenditures for equipment repairs for hospitals.</i>
537400	HOSP-SEWING EQUIP REPAIR	<i>Expenditures for sewing equipment repairs for hospitals.</i>
537500	WORD PROCESS EQUIP	<i>Rental and/or maintenance of word processing equipment.</i>
537600	MINICOMPUTERS	<i>Rental and/or maintenance of all microprocessors and minicomputers costing less than \$200,000.00 which</i>

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Budget Bill 95- Section 1.

perform dedicated data processing applications and functions.

(2.)"Other operating expense" includes payments for "services other than personal",services by contract", "supplies, materials , and parts ","grants subsidies, refunds, and awards", "in-state travel", "out of state travel",and equipment", unless equipment is included as a separate line item.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

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537700	TIME SHARE SERVICE	<i>Rental of time sharing services, including computer time sharing vendors who provide remote terminals attached by communication lines to the vendor's large-scale computing equipment. The vendor then charges the subscriber for services used.</i>
537800	SOFTWARE ACQ/MAINT	<i>Expenditures for the acquisition of all computer programs which will perform specific data processing functions without major modifications.</i>
537900	DATA FILE ACQ/MAINT	<i>Expenditures for the acquisition of large data bases.</i>
538000	DATA PREPARATION EQUIPMENT	<i>Rental and/or maintenance of data preparation equipment, including equipment used for data entry.</i>
538100	MAIL SVC SUBSCRIPTION	<i>Expenditures for mailing services for subscriptions.</i>
538200	DP FACILITY MGMT	<i>Expenditures for data processing facilities management by contract.</i>
538300	PERSONAL COMPUTER	<i>Rental and/or maintenance of personal computers.</i>
538400	CLEANING SERVICE	<i>Expenditures for cleaning services.</i>
538500	OTHER SERVICE FEES	<i>Expenditures for other service fees not otherwise classified.</i>
538600	TRAINING FEE-ST WARDS	<i>Expenditures for training fees for wards of the state.</i>
538700	MOVE/TRANSPORT EXP	<i>Expenditures for moving and transportation for non-employees.</i>
538800	SECURITY ALARMS	<i>Expenditures for security alarms and all protection devices.</i>
538900	ACCOUNTING SERVICE	<i>Expenditures for accounting services by contract.</i>
539000	MANAGEMENT CONSULTANTS	<i>Expenditures for management consultants by contract.</i>
539100	WORK SHOPS	<i>Expenditures for the cost of workshops within Indiana (rent, food). Requires Budget and Administration approval.</i>
539200	MEDICAL CONSULTANTS	<i>Expenditures for medical consultants by contract.</i>
539800	HOSP-CONTRACTUAL NOC	<i>Expenditures for contractual services not otherwise classified for hospitals.</i>
539900	CONTRACTUAL SERVICES NOC	<i>Expenditures for contractual services not otherwise classified, such as veterinary services. No expenditures should exceed 100.00</i>

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54xxxx	Expendable/materials,parts,supplies-Requires admin. approval.	<i>Expandable commodities which are consumed within a relatively short period of time, or which are converted in the process of construction or manufacture, or which form a minor part of equipment. (SEE REVERSE SIDE OF PAGE FOR ADDITIONAL REFERENCES/INSTRUCTIONS.)</i>
540100	STATIONERY/OFFICE SUPP	<i>Expenditures for office supplies excluding computer information processing forms and micrographic supplies. Examples: typing paper, paper pad, pens/pencils, staples, etc.</i>
540200	FOOD	<i>Expenditures for articles of food for human consumption.</i>
540300	LIVESTOCK SUPPLY	<i>Expenditures for livestock forage, feed, supplies, and medicine.</i>
540400	MEDICAL/MED LAB SUPP	<i>Expenditures for medical and medical lab supplies for state institutions.</i>
540500	LAUNDRY,CLEANING SUPP	<i>Expenditures for laundry, cleaning, disinfecting, exterminating, and similar housekeeping supplies.</i>
540600	MTR VEHICLE FUEL/LUBE	<i>Expenditures for gasoline, oil, greases, and petroleum products used in automotive equipment.</i>
540700	HEATING FUEL	<i>Expenditures for any substances used for heating, cooking, and generating power, including the cost of freight and drayage.</i>
540800	REFRIGERATION SUPPLY	<i>Expenditures for refrigeration supplies, including ice, refrigerant gasses, and other types of refrigerants. Btld water-si</i>
540900	DENTAL/DENTAL LAB SUPP	<i>Expenditures for all supplies pertaining to dental services.</i>
541000	EDUC SUPP,MAGAZINES	<i>Expenditures for articles which are for educational or religious purposes, the life of which normally extends over a limited period of time, including handicraft materials purchases for use by institutional wards for occupational therapy purposes, and story and text, having a short life.</i>
541100	RECREATIONAL SUPPLY	<i>Expenditures for articles for playgrounds and recreational centers, including decorations and supplies for parties and tobacco for inmates.</i>
541200	AG/BOTANICAL SUPPLY	<i>Expenditures for agricultural and botanical supplies for landscaping including seed, fertilizer, plant sprays, and landscaping supplies.</i>
541300	WEARING APPAREL	<i>Expenditures for clothing, uniforms, and materials for clothing purchased for the use of state employees or charges.</i>
541400	POWER PLANT SUPPLY	<i>Expenditures for supplies & materials used in the maintenance and operation of power plants, excluding the cost of fuel.</i>
541500	HOUSEHOLD SUPPLY	<i>Expenditures for tableware, linens, bedding, kitchenware, and other household supplies.</i>
541600	MANUFACTURING SUPPLY	<i>Expenditures for materials purchased for the use in manufacturing articles for resale.</i>
541700	AIRCRAFT SUPPLY,PARTS	<i>Expenditures for aircraft supplies and parts.</i>
541800	WEAPONS,AMMO,RNG ITEMS	<i>Expenditures for weapons, crime and riot control equipment, surveillance equipment, supplies, and tools.</i>
541900	FLAGS-STATE OR OTHERWISE	<i>Expenditures for flags or banners. Can include the hardware.Example: flag pole.</i>
542000	CAMERA SUPPLY	<i>Expenditures for camera supplies. Film, batteries ect.</i>
542100	LUMBER,BUILDING SUPPLY	<i>Expenditures for materials such as lumber, sand, brick, steel bars, etc. used in repairs or construction (if by state employees) to buildings and structures. Also includes locks and keys.</i>
542200	PLUMBING,DRAINAGE MAT	<i>Expenditures for materials used in repairing or replacing plumbing equipment, steam and water lines, sewers, and di</i>

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542300	ELECTRICAL SUPPLY	<i>Expenditures for materials and supplies used in repairing electrical systems or service lines of buildings or structures, including telephone parts, light bulbs, etc.</i>
542400	PAINTING SUPPLY	<i>Expenditures for pigments, oil, brushes, and all other painting supplies. Excludes 545800.</i>
542500	AGGREGATE, HWY MATERIAL	<i>Expenditures for materials used in the repair of highway and walks.</i>
542600	COPIER SUPPLY, PAPER	<i>Expenditures for copying equipment supplies and paper.</i>
542700	DRAFT/ENGINEER SUPPLY	<i>Expenditures for drafting and engineering supplies.</i>
542800	DATA PROCESSING SUPPLY	<i>Expenditures for data processing including all standard data processing supplies except information processing forms and micro graphics supplies. Examples: pin-feed stock computer paper, word processing printer stock forms, and computer cards. Excludes those supplies which should be charged to objects 530300 or 545500.</i>
542900	RESEARCH/TEST SUPPLY	<i>Expenditures for research and testing supplies.</i>
543000	IRON & STEEL	<i>Expenditures for iron and steel.</i>
543100	AUTO PARTS/SUPPLY	<i>Expenditures for parts for automobiles and trucks when work is done by state employees, including exchange parts and miscellaneous supplies. Excludes grease and oil. (540600)</i>
543200	REPAIR PARTS/SUPPLY	<i>Expenditures for supplies and prefabricated articles used in the repair of equipment. Includes padlocks.</i>
543300	SMALL TOOLS/IMPLEMENTS	<i>Expenditures for wrenches, shovels, and other small tools having a limited life.</i>
543400	SHOP MACHINE PARTS	<i>Expenditures for shop machine parts.</i>
543500	ACETYLENE/OXYGEN	<i>Expenditures for acetylene and oxygen.</i>
543600	ALCOHOL/ANTIFREEZE	<i>Expenditures for alcohol and antifreeze.</i>
543700	WEED/BUSH CHEMICALS	<i>Expenditures for weed and bush chemicals.</i>
543800	NURSERY PRODUCTS	<i>Expenditures for nursery products.</i>
543900	SOD	<i>Expenditures for sod.</i>
544000	BRIDGE MATERIALS	<i>Expenditures for bridge materials.</i>
544100	GUARD RAIL/POSTS	<i>Expenditures for guard rails and posts.</i>
544200	FENCING/POSTS	<i>Expenditures for fencing and posts.</i>
544300	ASPHALT/TARS	<i>Expenditures for asphalt and tars.</i>
544400	BITUMINOUS MIXTURES	<i>Expenditures for bituminous mixtures.</i>
544500	CEMENT & CONCRETE	<i>Expenditures for cement and ready-mix concrete.</i>
544600	SIGNS/POSTS	<i>Expenditures for signs and posts.</i>
544700	SIGNALS/PARTS	<i>Expenditures for signals and signal parts.</i>
544800	AIRCRAFT FUEL/LUBE	<i>Expenditures for aircraft fuel and lubricants.</i>
544900	ROADWAY ILLUM PARTS	<i>Expenditures for roadway illumination parts.</i>
545000	SALT/SODIUM CHLORIDE	<i>Expenditures for salt and sodium chloride.</i>
545100	CALCIUM CHLORIDE	<i>Expenditures for calcium chloride.</i>
545200	SAND/CINDERS	<i>Expenditures for sand and cinders.</i>
545300	ROADWAY PIPE/TILE	<i>Expenditures for roadway pipe and tile.</i>
545400	EQUIP PAINT/SUPPLY	<i>Expenditures for equipment, paint and supplies. Excludes 542400 & 545800.</i>
545500	MICROGRAPHICS SUPPLY	<i>Expenditures for all micrographic supplies. Example: film and chemicals used in preparing microfiche or microfilm documents.</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT

REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

(2.)"Other operating expense" includes payments for "services other than personal",services by contract", "supplies, materials , and parts ","grants subsidies, refunds, and awards", "in-state travel", "out of state travel",and equipment", unless equipment is included as a separate line item.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT <small>REVISED 04/18/02 sr</small>	GL DESCRIPTION	DETAILED DESCRIPTION
545600	AUTO LICENSE PLATES	<i>Expenditures for auto license plates.</i>
545700	INFO PROC STORAGE MEDIA	<i>Expenditures for information processing storage media. Examples ;magnetic tapes and tape cartridges, disks, diskettes, optical disks, and cd-rom blank media for data recording. Excludes purchase of computer, and computer software which should be classified as 555400.</i>
545800	RDWAY PAINT/SUPPLY	<i>Expenditures for highway/roadway paint and supplies.</i>
545900	SAFETY SUPPLY	<i>Expenditures for safety supplies.</i>
546000	HSP-ACETYLENE/OXYGEN	<i>Expenditures for acetylene-oxygen for maintenance for hospitals.</i>
546100	LIVESTOCK/OTHER ANIMAL	<i>Expenditures for livestock and other animal life, including horses, cattle, poultry, domestic animals, game birds, fish, zoological specimens, and related purchases. Excludes the purchase of animals for laboratory purposes, which should be classified as 540400.</i>
546200	HSP-DRUGS/MEDICINES	<i>Expenditures for drugs and medicines for hospitals.</i>
546300	HSP-LAB SUPPLY	<i>Expenditures for laboratory supplies for hospitals.Excludes 540400.</i>
546500	HSP-ELECTROENCEPHALOGRAPHY	<i>Expenditures for electroencephalography supplies for hospitals.</i>
546600	HSP-RADIOLOGY	<i>Expenditures for radiology supplies for hospitals.</i>
546700	HSP-OTHER MEDICAL SUPP	<i>Expenditures for other medical supplies for hospitals.</i>
546800	HSP-LAUNDRY SUPPLY	<i>Expenditures for laundry supplies for hospitals.</i>
546900	HSP-HOUSEKEEP SUPPLY	<i>Expenditures for housekeeping supplies for hospitals.</i>
547000	HSP-OCCU THERAPY SUPP	<i>Expenditures for occupational therapy supplies for hospitals.</i>
547100	HSP-CHILD OCCUP SUPP	<i>Expenditures for childrens' occupational supplies for hospitals.</i>
547200	HSP-PERSONNEL INSTRUCT	<i>Expenditures for personnel instructional supplies for hospitals.</i>
547300	HSP-LINENS,CLOTHING	<i>Expenditures for linens, clothing, and sewing supplies for hospitals.</i>
547400	HSP-DIETARY SUPP/FOOD	<i>Expenditures for dietary supplies other than food for hospitals.</i>
547500	HSP-BARBER/BEAUTY SHOP	<i>Expenditures for barber and beauty shop supplies for hospitals.</i>
547600	HSP-OXYGEN,DISPENSARY	<i>Expenditures for oxygen, dispensary, or medical supplies for hospitals.</i>
547700	AWARDS/GIFTS	<i>Expenditures for awards and gifts.</i>
547800	MAGNESIUM CHLORIDE	<i>Expenditures for highway road maintenance.</i>
547900	LIQUID ANTI-ICERS	<i>Expenditures for highway road maintenance.</i>
548000	INSTITU/ALCOHOLIC PAT	
548100	WEIGH STATION/REST AREA	<i>Expenditures for weigh station and rest area materials.</i>
548200	ROAD MAINT HEATING FUEL	<i>Expenditures for highway road maintenance heating fuel.</i>
548400	PRINTING-NON FORM/added 08/96.	<i>Includes letterhead stationary, envelopes, (currently they use a state form number) and business cards. Other than the envelopes, documents identified by a state form number should be listed under 548900.</i>
548900	PRINTING-FORMS/added 08/96.	<i>Anything that requires a state form number (exception being envelopes, see 548400). Examples include, applications and other documents currently listed as state forms. See your Forms Coordinator.(NC) 1099 co</i>
549000	BADGES,PINS,ID TAGS	<i>Expenditures for badges, pins, and identification tags.</i>
549100	PERSONAL HYGIENE ITEMS	<i>Expenditures for personal hygiene items.</i>
549200	PHOTO,PAINTING,REL ART	<i>Expenditures for photographs, paintings, and related art.</i>
549800	DEFAULT DISCOUNT LOST	<i>System generated discount lost charges.</i>

Expenditure Object Detailed

Descriptions as of November 9, 2004

OBJECT	GL DESCRIPTION	DETAILED DESCRIPTION
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549900	MATERIALS,SUPP,PARTS NOC	Expenditures for materials, supplies, and parts not otherwise classified. Not to exceed 100.00

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill 95- Section 1.

(2.)"Other operating expense" includes payments for "services other than personal",services by contract", "supplies, materials , and parts ","grants subsidies, refunds, and awards", "in-state travel", "out of state travel",and equipment", unless equipment is included as a separate line item.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

55xxxx EQUIPMENT -REQUIRES ADMINISTRATION APPROVAL

All articles, except small tools, which have an extended period of service expectancy (a minimum of twelve months). See reverse side of page for more information/references.

550100	OFFICE EQUIPMENT	<i>Expenditures for all office equipment not classified elsewhere. Examples: typewriters and calculators.</i>
550200	HSOLD,KITCHEN,LDRY	<i>Expenditures for beds, stoves, heaters, fans, refrigerators, laundry appliances, machinery, and other general equipment for residential or institutional purposes.</i>
550300	OFFICE FURNITURE	<i>Expenditures for office furniture and carpet.</i>
550400	REAL ESTATE APPURTENANT	<i>Equipment purchased that is attached to the real estate.</i>
550500	AUTOMOBILES	<i>Expenditures for automobiles.</i>
550600	STATION WAGON/CARRYALL	<i>Expenditures for station wagons and carry-alls.</i>
550700	PICK-UP TRUCKS	<i>Expenditures for pick-up trucks.</i>
550800	MEDIUM/HEAVY TRUCKS	<i>Expenditures for medium and heavy trucks.</i>
550900	GRADERS	<i>Expenditures for graders.</i>
551000	MOWERS	<i>Expenditures for mowers.</i>
551100	TRANSPORTATION EQUIPMENT	<i>Expenditures for transportation equipment and vehicles not otherwise classified, such as trailers, mini-bikes, buses, snowmobiles, etc.</i>
551200	SNOW PLOWS/SCRAPERS	<i>Expenditures for snow plows and scrapers.</i>
551300	CONSTRUCT/ENGINEER EQUIP	<i>Expenditures for equipment used in planning, designing, and constructing buildings, highways, and other structures, and equipment used in making engineering surveys.</i>
551400	BUILDING/PLANT EQUIP	<i>Expenditures for machinery, apparatus, and other equipment necessary in the operating and servicing of buildings, plants, or other structures, including equipment that becomes a part of the structure, or used in the maintenance of such structures.</i>
551500	MANUFACTURING EQUIPMENT	<i>Expenditures for machinery, apparatus, and other equipment necessary in manufacturing operations.</i>
551600	DESIGN/LOCATE ENGI EQUIP	<i>Expenditures for design and location engineering equipment.</i>
551700	TEST/ENGINEER EQUIP	<i>Expenditures for testing engineering equipment.</i>
551800	PAVEMENT MAINT EQUIP	<i>Expenditures for pavement maintenance equipment.</i>
551900	SPEEDMETER	<i>Expenditures for speed meter equipment.</i>
552000	TRAFFIC COUNTERS	<i>Expenditures for traffic counters.</i>
552100	MEDICAL/LAB EQUIP	<i>Expenditures for apparatus and other equipment used for medical or surgical treatment, or for laboratory purposes.</i>
552200	EDUCATIONAL EQUIPMENT	<i>Expenditures for equipment and reference books purchased for educational or library purposes.</i>
552300	REC EQUIP/PLAYGROUNDS	<i>Expenditures for recreational center or playground equipment.</i>
552400	SNOW BLOWERS	<i>Expenditures for snow blowers.</i>
552500	STRIPING MACHINES	<i>Expenditures for striping machines.</i>
552600	TRACTORS	<i>Expenditures for tractors.</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill 95- Section 1.

(3.) "Equipment includes payments for machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service for more than twelve (12) calendar months.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT REVISED 04/18/02 sr	GL DESCRIPTION	DETAILED DESCRIPTION
552700	REST AREA EQUIPMENT	<i>Expenditures for rest area equipment.</i>
552800	AIRCRAFT EQUIP	<i>Expenditures for aircraft and aircraft equipment.</i>
552900	SPREADERS	<i>Expenditures for spreaders.</i>
553000	RADIO EQUIPMENT	<i>Expenditures for radio equipment.</i>
553100	AIR CONDITIONERS	<i>Expenditures for window-type air conditioners.</i>
553200	AGRICULTURAL EQUIP	<i>Expenditures for agricultural equipment used for tilling, planting, and reaping of field crops.</i>
553300	FARM EQUIPMENT	<i>Expenditures for farm equipment not incidental to the tilling, planting, and reaping of field crops. (553200)</i>
553400	BOAT/MOTOR/OTHER MARINE	<i>Expenditures for boats, motors, and other marine equipment.</i>
553500	KITCHEN EQUIPMENT	<i>Expenditures for kitchen equipment.</i>
553600	WEAPONS/REL RIOT CTRL	<i>Expenditures for weapons and related riot control equipment.</i>
553700	WEIGH STATION EQUIPMENT	<i>Expenditures for weigh station equipment.</i>
553800	LANDSCAPING EQUIPMENT	<i>Expenditures for landscaping equipment.</i>
553900	SHOP EQUIPMENT	<i>Expenditures for saws, sanders, polishers, and other shop equipment.</i>
554000	LARGE-SCALE COMPUTERS	<i>Expenditures for large-scale computers operated by computing service organizations with an original exceeding \$200,000.00. Major vendors of large-scale computers are IBM, Unisys and Digital. Example: the Information Service's Division's purchase of an IBM 3090-600J.</i>
554100	CAMERA EQUIPMENT	<i>Expenditures for camera equipment.</i>
554200	FIRE FIGHTING EQUIPMENT	<i>Expenditures for fire fighting equipment.</i>
554300	TRASH DUMPSTER	<i>Expenditures for trash dumpsters.</i>
554400	TRAFFIC MAINTENANCE EQUIP	<i>Expenditures for traffic maintenance equipment.</i>
555400	PERSONAL COMPUTER	<i>Expenditures for personal computers. Includes software programs.</i>
555500	MICROGRAPHICS EQUIP	<i>Expenditures for micrographic equipment. Examples: microfiche development and processing equipment, microfiche readers, and hard copy printers.</i>
555600	WORD PROCESSORS	<i>Expenditures for word processing equipment.</i>
555700	MINICOMPUTERS	<i>Expenditures for all minicomputers including microprocessors costing less than \$200,000.00, which perform primarily data processing applications and functions. Excludes word processors.</i>
555800	DATA PREPARATION EQUIP	<i>Expenditures for equipment used primarily for data preparation. Examples: key-to-diskette units, shared logic entry systems, and traditional key-to-card keypunch machines.</i>
555900	DISTRIBUTED PROC EQUIP	<i>Expenditures for equipment with a local computing capability which is connected to a large-scale computer. Examples: remote job entry stations, communication controllers, and distributed processing equipment.</i>
556000	TELECOMMUNICATION EQUIP	<i>Expenditures for telecommunications equipment. Examples: modems and line control monitors.</i>
556100	AGY IN/OUTPUT DEVICES	<i>Expenditures for remote or local input workstations, printers, and similar sending/receiving devices located within an agency but connected to a service center large-scale computer or an agency housed minicomputer.</i>
556200	COMPUTER FURNITURE	<i>Expenditures for computer furniture.</i>
559900	EQUIPMENT NOC	<i>Expenditures for equipment not otherwise classified. Shd not exceed 100.00</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
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GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill 95- Section 1.

(3.) "Equipment includes payments for machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service for more than twelve (12) calendar months.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

56xxxx LANDS AND STRUCTURES

All expenditures incidental to the purchase of land, the acquisition or construction of buildings and structures, and for permanent improvements.

560100	ASSOC COST-LAND	<i>Expenditures for the cost of land, transfers of title, and taxes charged.</i>
560200	STRUCTURES O/T FED	<i>Expenditures for architect and/engineering contracts, acquisition or construction of buildings and/or structures, including permanently attached fixtures and equipment, and additions or alterations which add to size, general construction, or original value.</i>
560300	NONSTRUCTUAL IMPROVE	<i>Expenditures for non-structural improvements including landscaping, fences, water mains, pole lines, etc.</i>
560400	RESURFACE,RESTORE	<i>Expenditures for resurfacing, restoring, and rehabilitation of buildings and structures.</i>
560900	CONDEMNATION	<i>Expenditures for land costs-court deposits, judgements, jury awards,inverse condemnation & interest.</i>
561000	PURCH LAND-FED ID REQ	<i>Expenditures for the purchase of land. Federal ID number or ss# required. Copy of the deed.</i>
561100	LAND DAMAGE-IMPROVEMENTS	<i>Crop damages, damages, property incidental costs and relocation.</i>
561200	RELOCATION EXP-HWY,	<i>Relocation, dislocation, sign and billboard relocation and fed right a way.</i>
561300	PROFESSION SVC (LAND ACQ)	<i>Appraising, buying, property management abstracting, R W engineering,road relocation & misc. court costs.</i>
561400	OTHER LAND ACQ COST NOC	
562000	BRIDGE REPLACEMENT 08/96	<i>Programmed</i>
562100	BRIDGE RECONSTRUCTION 08/96	<i>Programmed</i>
563000	NON- INTERSTATE RESURFACING 08/9	<i>Programmed</i>
563100	INTERSTATE RESURFACING 08/96	<i>Programmed</i>
564000	INTELLIGENT VEH HWY SYSTEM 08/96	
564400	LOCAL-FORMAL CONTRACTS 08/96	<i>Formal Contracts</i>
565000	SAFETY IMPROVEMENT 08/96	<i>Programmed</i>
565100	ROADSIDE IMPROVEMENT 08/96	<i>Programmed</i>
565200	MAJOR HWY IMPROVEMENT 08/96	<i>Programmed</i>
565500	CONSULTANT CONTRACTS 08/96	
566000	ROAD CONSTRUCTION 08/96	<i>Programmed</i>
568000	PARK FACILITIES 08/96	<i>Programmed</i>
569100	RR/UTILITIES NONPRGM	
569200	RESURFACING NONPRGM	

Expenditure Object Detailed Descriptions as of November 9, 2004

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GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill- 95

Section 16. No warrant for operating expenses, capital outlay, or fixed charges shall be issued to any department or an institution unless the receipts of the department or institution unless the receipts of the department or institution have been quietused into the state treasury for the month. However, if a department or an institution has more than ten thousand dollars(10,000.00)in daily receipts, the receipts shall be deposited into the state treasury daily.

See IC4-13-2-14.1

See Procurement Manual and Accounting Manual

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
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GL DESCRIPTION

DETAILED DESCRIPTION

57xxxx GRANTS, SUBSIDIES, REFUNDS, AND AWARDS

Expenditures for the settlement of claims, fulfillment of pension obligations, aid to local governments, refunds, indemnities, awards, and gratuities.

See reverse side of the page for further references/instructions.

570300	REFUND LOCAL UNIT	<i>Refund to a local unit of government.</i>
570400	AFDC	<i>AFDC assistance paid to recipients.</i>
570500	AFDC-UP	<i>AFDC assistance paid to unemployed parents.</i>
570900	TENANTS UTILITY ALLOWANCE	<i>Payments to tenants for paying utilities.</i>
571000	ST CONTR-RETIREMENT	<i>State portion of retirement.</i>
571100	RETIRE BENEFIT/PENSION	<i>Retirement benefit/pension.</i>
571300	LANDLORDS-VACANCY LOSS	<i>Payments made to Landlords for loss due to recipient vacating early.</i>
571500	STATE CONTR-HEALTH INS	<i>State contributions to Health Insurance.</i>
571800	ST EMP PHYSICAL EXAM	<i>Reimbursement for State employees for physical exams.</i>
572000	MED/HOSP-COMP CASES	<i>Reimbursement for medical services provided to employees on workman's comp. 1099 code is mh.</i>
572100	REIMB-LOCAL UNITS	<i>Reimbursement to counties/local units of fed-state funded portion of their disbursements.</i>
572200	FED INDIRECT COST	<i>Reimbursement to counties/local units of federal share indirect costs.</i>
572300	ST INDIRECT COST	<i>Reimbursement to counties/local units of state share indirect costs.</i>
572500	GRANTS	<i>Grants made by the State of Indiana.</i>
572600	TRAINING STIPEND	
572700	REIMB-TRAINING	<i>Reimbursement to recipients and or contractual entities for training.</i>
572800	TRNG-NONGOVERN ENTITY	
572900	GRTS-NONGOVERN ENTITY	<i>Payments made to agencies for Administrative fees for Housing Assistance.</i>
573000	WELF DISTRI-CHILD SUPP	<i>For distribution of child support payments.</i>
573100	WELF-CASE SERVICE	<i>Social Security # or Fed ID # required.</i>
573200	EXAMINE ST ACCTS	<i>Post Audit Expense.</i>
573400	PYMT LANDLORD-HOUSE ASST	<i>Payments made to Landlords for housing assistance.</i>

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OBJECT REVISED 04/18/02 sr	GL DESCRIPTION	DETAILED DESCRIPTION
573600	CASE SVC-HLTH/MEDICAL	<i>Expenditures for all individuals or entities providing any type of health or medical goods or services, and for individuals being reimbursed for health or medical goods and services. Soc Sec or Fed ID # required. NOT HV L</i>
573700	CASE SVC-CIT,CTY,ST,FD	<i>Distributions and payments to any governmental unit. Includes Co Homes, Co. Hospitals, Sch Districts, and State Schools. Does not include private owned not for profit tax exempt entities.</i>
573800	SPEC EQU INC PROSTHET	
573900	TRANSPORTATION	
574000	UNEMPLOYMENT COMPENSATION	<i>Unemployment compensation paid by ID bill to workforce Development.</i>
574100	INDEMNITY,PROPERTY DAMAGE	<i>Compensation paid for loss or property damages.</i>
574200	MERIT MONEY/CONTEST PRIZE	<i>Service or performance award/contest prize.</i>
574400	UNEMPLOY COMP-FMR EMP	<i>FORMER ST EMPLOYEES</i>
574500	WELFARE DISBURSING AGENT	<i>Payment to contracted Fiscal Agent for payments made to providers.</i>
574600	PUB TRANS-ST WARD/CLIENT	<i>STATE WARDS/CLIENTS</i>
575000	ADOPTION EXPENSES	<i>Reimbursement for expenses of adoption.</i>
575100	TAX REFUNDS	<i>OVERPAYS OR ADJUSTS</i>
575200	REFUNDS O/T TAX	<i>Refunds other than tax refunds.</i>
575400	WELF-REIM CTY ADP COST	<i>Reimbursement to counties Automated Data Processing costs chargeable to programs.</i>
575500	WELF-REIM CTY TELE	<i>" telephone costs chargeable to programs.</i>
575600	WELF-REIM CTY EQU RENT	<i>" equipment rent chargeable to programs.</i>
576000	JUDGEMENTS/SETTLEMENTS	<i>Payment of court judgements and settlements. Arbitration.</i>
577100	GOVERNORS MANSION EXP	<i>Expenditures for running of the Governors mansion.</i>
577200	INPAT HSP-ANESTHESIS	<i>Services for wards of the state for in-patient hospital care-anesthesia. NOT HV Diskette</i>
577300	OUTPAT HOSP-CLINIC	<i>Services for wards of the state for out-patient care at either a hospital or clinic. NOT HV DISKETTE</i>
577400	DENTAL SVC	<i>Dental services for wards of the state. NOT HV DISKETTE</i>
577500	PHYSICIAN SVC	<i>Physician services for wards of the state.Used for the state hospitals. NOT HV DISKETTE</i>
577600	LAB/X-RAY SVC	<i>Services for wards of the state and used by the state hospitals. NOT HV DISKETTE</i>
577800	OPTOMETRIC SERVICES	<i>Services for wards of the state and used by the state hospitals. NOT HV DISKETTE</i>
578000	INVESTMENTS	<i>OBJECT SET UP FOR AUDITORS USE ONLY-FLAGS ACCOUNTING TO SET UP INVESTMENT</i>
578200	NONTAXABLE REIMB	<i>Reimbursement made where there is no reporting necessary to the IRS.</i>
578500	CRIMINAL JUSTICE	<i>Transfers made by Criminal Justice.</i>

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OBJECT	GL DESCRIPTION	DETAILED DESCRIPTION
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578600	PUBLIC INSTRUCTION	<i>Transfers made by Superintendent of Public Instruction.</i>
579000	LOANS	<i>OBJECT SET UP FOR AUDITORS USE ONLY-FLAGS ACCOUNTING TO SET UP LOAN.</i>
579100	PURCHASE SAVINGS BONDS	<i>For use by the Auditor of State Payroll.</i>
579200	EMP SALARY GARNISHMENT	<i>For use by the Auditor of State Payroll.</i>
579300	HOOSIER LOTTERY INTERCEPT	<i>Auditor use only</i>
579700	EMPL/PAYROLL DEDUCT DISAB	<i>For use by the Auditor of State Payroll.</i>
579800	DISTRIBUTION	<i>Distribution of funds made to other units of government.</i>
579900	FUNDS TRANSFER	<i>Do not use on claim vouchers as an expenditure object.</i>

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DETAILED DESCRIPTION

58xxxx IN-STATE TRAVEL-REQUIRES ORIGINAL RECEIPTS

Expenditures incurred by State employees while traveling within the State of Indiana.

See reverse side of page for further information/instructions.

580100	MILEAGE-SPECIAL JUDGE	<i>Payment for expenses incurred as Special Judge.</i>
580200	REIM EXP-SPECIAL JUDGE	<i>Payment for expenses incurred as Special Judge.</i>
581400	EMP FARES,FEES,PHONE	<i>EXCL 581500,581600</i>
581500	PERDIEM INLIEU SUBSIS	<i>Lodging and daily per diem.</i>
581600	MILEAGE REIMB ONLY	<i>Mileage reimbursement for travel expenses.</i>
581700	MOTOR POOL CHARGES	<i>Use of State Vehicles, Motor Pool charges. By ID billing only.</i>
581800	HSP-PRDIEM-ADMIN/STORES	<i>Lodging and daily per diem- State Hospitals</i>
581900	HSP-PRDIEM-MED RECORDS	<i>Lodging and daily per diem- State Hospitals</i>
582000	HSP-PRDIEM-SECURITY/MNT	<i>Lodging and daily per diem- State Hospitals</i>
582100	HSP-PRDIEM-PSYCHOLOGY	<i>Lodging and daily per diem- State Hospitals</i>
582200	HSP-PRDIEM-DIETARY	<i>Lodging and daily per diem- State Hospitals</i>
582400	HSP-PRDIEM-ACTVITY THPY	<i>Lodging and daily per diem- State Hospitals</i>
582600	HSP-PRDIEM-INSVC TRNG	<i>Lodging and daily per diem- State Hospitals</i>
582700	HSP-PRDIEM-SOC SVC	<i>Lodging and daily per diem- State Hospitals</i>
582800	HSP-PRDIEM-HSKEEPING	<i>Lodging and daily per diem- State Hospitals</i>
583000	HSP-PRDIEM-NURSING	<i>Lodging and daily per diem-State Hospitals</i>
583100	HSP-PRDIEM-OTHER	<i>Lodging and daily per diem- State Hospitals</i>
584800	HSP-MILE-ADMIN/STORES	<i>Mileage travel reimbursement for State Hospitals.</i>
584900	HSP-MILE-MED RCDS	<i>Mileage travel reimbursement for State Hospitals.</i>
585000	HSP-MILE-SECURITY/MNT	<i>Mileage travel reimbursement for State Hospitals.</i>
585100	HSP-MILE-PSYCHOLOGY	<i>Mileage travel reimbursement for State Hospitals.</i>
585400	HSP-MILE-ACTVITY THPY	<i>Mileage travel reimbursement for State Hospitals.</i>
585600	HSP-MILE-INSVC TRNG	<i>Mileage travel reimbursement for State Hospitals.</i>
585700	HSP-MILE-SOC SVC	<i>Mileage travel reimbursement for State Hospitals.</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill- 95

Section 12. (Effective July 1, 1995) Utility bills for the month of June, travel claims for the period of the last half of June, and interdepartmental bills for supplies or services for the month of June, and other miscellaneous expenses incurred during the period June 16 to June 30 shall be charged to the appropriation for the succeeding year. No interdepartmental bill shall be recorded as a refund of expenditure to any current year allotment for supplies or services rendered at any time during the preceding June period.

Section 13. The budget agency , pursuant to IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation with the Indiana Department of Administration, may fix the amount of reimbursement for traveling expenses (other than transportation) for travel within the limits of the state of Indiana. This amount may not exceed actual lodging and miscellaneous expenses incurred;a person in travel status, as defined by the state policies and procedures established by the Indiana Department of Administration and approved by the Budget Agency, is entitled to a meal allowance not to exceed during any twenty - four (24)hour period the standard meal allowances established by the federal Internal Revenue Service.

All appropriations provided by this act or another statue, for traveling and hotel expenses for any department, officer,agent,employee,person,trustee, or commissioner are to be used only for travel within the state of Indiana, unless those expenses are incurred in traveling outside the state of Indiana on trips that previously have received approval as required by the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency. With the required approval, a reimbursement for out-of-state travel expenses may be granted in an amount not to exceed actual lodging and miscellaneous expenses incurred; a person in travel status to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service for properly approved travel within the continental United States and a minimum of thirty-dollars(\$30) during any twenty-four (24) period for properly approved travel outside the continental United States, while traveling in Japan, China, Taiwan, Great Britain, Germany, and in the Netherlands the minimum meal allowance shall not be less than fifty dollars(\$50) for any twenty-four(24)hour period.

Continued to the back of the following page.

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT	GL DESCRIPTION	DETAILED DESCRIPTION
REVISED 04/18/02 sr		
586000	HSP-MILE-NURSING	<i>Mileage travel reimbursement for State Hospitals.</i>
586100	HSP-MILE-OTHER	<i>Mileage travel reimbursement for State Hospitals.</i>
586200	HSP-NONML-ADMIN/STORE	<i>Taxi charges, toll charges, parking fees, misc.</i>
586300	HSP-NONML-MED RCDS	<i>Taxi charges, toll charges, parking fees, misc.</i>
586400	HSP-NONML-SEC/MNT	<i>Taxi charges, toll charges, parking fees, misc.</i>
586800	HSP-NONML-ACTVTY THPY	<i>Taxi charges, toll charges, parking fees, misc.</i>
587100	HSP-NONML-SOC SVC	<i>Taxi charges, toll charges, parking fees, misc.</i>
587400	HSP-NONML-NURSING	<i>Taxi charges, toll charges, parking fees, misc.</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT

REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

In the case of the state supported institutions of postsecondary education, approval for out-of-state travel may be given by the chief executive officer's authorized designee, for the chief executive officer's respective personnel.

Before reimbursing overnight travel expenses, the Auditor of State shall require documentation as prescribed in the state travel policies and procedures established by the Indiana Department of Administration and approved by the Budget Agency. No appropriation from any fund may be construed as authorizing the payment of any sum in excess of the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service when used in the discharge of state business. The state agency may adopt policies and procedures relative to the reimbursement of travel and moving expenses of new state employees and the reimbursement of travel expenses of prospective employees who are invited to interview with the state.

See Procurement Manual and Accounting Manual.

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

59xxxx OUT-OF-STATE TRAVEL-REQUIRES OUT OF STATE REQUEST

Expenditures incurred by State employees while traveling outside the State of Indiana.

See reverse side of page for further information/instructions.

592400	TRAV-MILEAGE-ST FD	<i>Reimbursement for out of state mileage only. State Funds.</i>
592500	FARE,FEE-TELE-ST FD	<i>Per diem, lodging, phone, bus, airline and taxi charges. State Funds.</i>
592600	FARE,FEE,TELE-FED FD	<i>Per diem, lodging, phone, bus, airline and taxi charges. Federal Funds.</i>
592700	TRAV-MILEAGE-FED FD	<i>Reimbursement for out of state mileage only federal funds</i>
594200	HSP-NONML-ADMIN/STORES	<i>Per diem , lodging, and miscellaneous expenses.</i>
594300	HSP-NONML-MED RCDS	<i>Per diem , lodging, and miscellaneous expenses.</i>
594600	HSP-NONML-DIETARY	<i>Per diem , lodging, and miscellaneous expenses.</i>

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

Budget Bill- 95

Section 12. (Effective July 1, 1995) Utility bills for the month of June, travel claims for the period of the last half of June, and interdepartmental bills for supplies or services for the month of June, and other miscellaneous expenses incurred during the period June 16 to June 30 shall be charged to the appropriation for the succeeding year. No interdepartmental bill shall be recorded as a refund of expenditure to any current year allotment for supplies or services rendered at any time during the preceding June period.

Section 13. The budget agency , pursuant to IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation with the Indiana Department of Administration, may fix the amount of reimbursement for traveling expenses (other than transportation) for travel within the limits of the state of Indiana. This amount may not exceed actual lodging and miscellaneous expenses incurred;a person in travel status, as defined by the state policies and procedures established by the Indiana Department of Administration and approved by the Budget Agency, is entitled to a meal allowance not to exceed during any twenty - four (24)hour period the standard meal allowances established by the federal Internal Revenue Service.

All appropriations provided by this act or another statue, for traveling and hotel expenses for any department, officer,agent,employee,person,trustee, or commissioner are to be used only for travel within the state of Indiana, unless those expenses are incurred in traveling outside the state of Indiana on trips that previously have received approval as required by the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency. With the required approval, a reimbursement for out-of-state travel expenses may be granted in an amount not to exceed actual lodging and miscellaneous expenses incurred; a person in travel status to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service for properly approved travel within the continental United States and a minimum of thirty-dollars(\$30) during any twenty-four (24) period for properly approved travel outside the continental United States, while traveling in Japan, China, Taiwan, Great Britain, Germany, and in the Netherlands the minimum meal allowance shall not be less than fifty dollars(\$50) for any twenty-four(24)hour period.

Expenditure Object Detailed Descriptions as of November 9, 2004

OBJECT
REVISED 04/18/02 sr

GL DESCRIPTION

DETAILED DESCRIPTION

VALID 1099 CODES - This is a two character identifier that should be on every claim voucher, and purchase order, with the exception of travel vouchers. This allows the Auditor's office to report transanactions to the Internal Revenue when it is a reportable source of income.

All 519800, 519900, 531100, 537000, and 489 will receive 1099's

<u>1099 CODE</u>	<u>ABBREV</u> <u>DESC</u>	<u>DESCRIPTION</u>
LA	REAL ESTATE SALE	PROCEEDS FROM REAL ESTATE . USED UNDER LAND ENTITY WITH OBJECT 561000 ONLY.
MH	MEDICAL AND HEALTH	MEDICAL AND HEALTH CARE TREATMENT
NC	NONEMPLOYEE COMP	PAYMENTS FOR SERVICES TO NONEMPLOYEES
NO	NOT REPORTABLE	NOT REPORTABLE
PA	PRIZES AND AWARDS	PRIZES, AWARDS AND REPORTABLE PAYMENTS THAT DON'T FALL UNDER ANOTHER CATEGORY
RE	RENTS	RENTS
SP	SETTLEMENT PAYMENTS	TO ATTNYS AND LEGAL FIRMS WHERE ATTNYS PORTION CAN NOT BE DETERMINED

In the case of the state supported institutions of postsecondary education, approval for out-of-state travel may be given by the chief executive officer's authorized designee, for the chief executive officer's respectiv *WHEN THE SERVICE FEE CAN NOT BE DETERMINED*. Before reimbursing overnight travel expenses, the Auditor of State shall require documentation as prescribed in the state travel policies and procedures established by the Indiana Department of Administration and approved by the Budget Agency. No appropriation from any fund may be construed as authorizing the payment of any sum in excess of the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service when used in the discharge of state business. The state agency may adopt policies and procedures relative to the reimbursement of travel and moving expenses of new state employees and the reimbursement of travel expenses of prospective employees who are invited to interview with the state.

See Procurement Manual and Accounting Manual.